

105TH CONGRESS  
2D SESSION

# H. R. 3423

To amend the Tariff Act of 1930 with respect to drawback for finished petroleum derivatives.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 1998

Mr. SAM JOHNSON of Texas introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Tariff Act of 1930 with respect to drawback for finished petroleum derivatives.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SUBSTITUTION OF FINISHED PETROLEUM DE-**  
4 **RIVATIVES.**

5 (a) IN GENERAL.—Section 313(p)(1) of the Tariff  
6 Act of 1930 (19 U.S.C. 1313(p)(1)) is amended in the  
7 matter following subparagraph (C) by striking “of the du-  
8 ties paid on, or attributable to,” and inserting “described  
9 in subparagraph (A) or (B) of paragraph (4) that is at-  
10 tributable to”.

1 (b) REQUIREMENTS.—Section 313(p)(2)(A)(iv) of  
 2 such Act (19 U.S.C. 1313(p)(2)(A)(iv)) is amended by  
 3 striking “an imported” and inserting “the”.

4 (c) QUALIFIED ARTICLE DEFINED, ETC.—Section  
 5 313(p)(3) of such Act (19 U.S.C. 1313(p)(3)) is amend-  
 6 ed—

7 (1) in subparagraph (A)—

8 (A) in clause (i)(II), by striking “liquids,  
 9 pastes, powders, granules, and flakes” and in-  
 10 sserting “the primary forms provided under  
 11 Note 6 to chapter 39 of the Harmonized Tariff  
 12 Schedule of the United States; and

13 (B) in clause (ii)—

14 (i) in subclause (I) by striking “or” at  
 15 the end;

16 (ii) in subclause (II) by striking the  
 17 period and inserting “, or”; and

18 (iii) by adding after subclause (II) the  
 19 following:

20 “(III) a manufactured qualified  
 21 article described in subclause (I) or  
 22 (II), an article of the same kind and  
 23 quality as the qualified article as de-  
 24 scribed in subparagraph (B), or any  
 25 combination thereof, that is trans-

1                   ferred, as so certified in a certificate  
2                   of delivery or certificate of manufac-  
3                   ture and delivery in a quantity not  
4                   greater than the quantity of articles  
5                   purchased or exchanged.

6                   The transferred merchandise described in  
7                   subclause (III), regardless of its origin, so  
8                   designated on the certificate of delivery or  
9                   certificate of manufacture and delivery  
10                  shall be the qualified article for purposes  
11                  of this section. A party who issues such a  
12                  certificate of delivery, or certificate of  
13                  manufacture and delivery, shall also certify  
14                  to the Commissioner of Customs that it  
15                  has not, and will not, issue such certifi-  
16                  cates for a quantity greater than the  
17                  amount eligible for drawback and that ap-  
18                  propriate records will be maintained to  
19                  demonstrate that fact.”;

20                  (3) in subparagraph (B), by striking “exported  
21                  article” and inserting “article, including an im-  
22                  ported, a manufactured, or an exported article,”;  
23                  and

1           (4) in the first sentence of subparagraph (C),  
2       by striking “such article.” and inserting “either the  
3       qualified article or the exported article.”.

4       (d)     LIMITATION     ON     DRAWBACK.—Section  
5   1313(p)(4)(B) of such Act (19 U.S.C. 1313(p)(4)(B)) is  
6   amended by inserting before the period at the end the fol-  
7   lowing: “had the claim qualified for drawback under sub-  
8   section (j)”.

9       (e) EFFECTIVE DATE.—The amendments made by  
10   this section shall apply to drawback claims filed on or after  
11   the date of the enactment of this Act.

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